

of income approach basis to taxing or evaluating farm land. Nebraska ranks third from the top in paying taxes per agricultural income, so already if you consider we've got a break in Nebraska agriculture and we're third from the top in paying taxes based on income, doesn't look like a tax break to agriculture to me especially as compared to other states. So if we have a uniform valuation of land, which this formula provides, has worked reasonably successful for 16 years, it has been tuned and fine tuned. I think we've come out to a fairly good way of valuing farm land and I don't hear an uprising among those that say except perhaps a few. I think we are, have to, we as agriculturists, if that's what the term you want to use, are going to take a calculated risk in putting this on the ballot in November. It is going to be hard to explain to the citizens of Nebraska that this uniformity clause has to be in there in order to make what they voted on in 1984 legal and correct. But that's where we're at. I've decided in my mind and most agricultural organizations have decided we have to take that risk because to revert back to where we were is going to revert back to inconsistency. It is going to revert to 93 values in 93 different counties as county boards of equalization attempt to make their adjustments between boundaries for whatever reason they may want to use. There is as high as eight to ten counties in each year that do not even have a land sale. Now how are you going to arrive at market value in those areas? So if we revert back to that old market value quote, we're going to be all over the board in values. We will have, I would predict, bigger variations between counties and between units than we've ever had before as people tried to find that pie in the sky market value in agriculture across the State of Nebraska. So I submit to you that we need LR 249 to be continued, to advance to Final Reading, to put it on the ballot, if the citizens of Nebraska decide they don't want to do it that way, that will be their prerogative, but I think we need that out there to give them a chance and to...and those of us in agriculture are going to have a lot of work to do between now and November if this would pass, to explain the real reason and the need for this, to continue what was a good point in 1984, I submit it is still a good point in 1988.

SENATOR LANDIS: Senator Wehrbein, since you did not ask for a call of the house, we'll proceed to a vote.

SENATOR WEHRBEIN: Yes, I'll probably want a call of the house, so I'd just as well ask for a call of the house now.